

## **Property Tax - Opinion - Cable TV Property**

**To: Assessors and others concerned**

**From: Dale Hyman, Administrator, Property Tax Division**

**Date:< January 15, 2008**

**Subject: Policy statement on assessment of cable television property**

As you are all aware, the IDR has just released a new assessment methodology for cable television properties in Iowa. Three documents have been distributed for your use and posted to the Department web site at <http://www.state.ia.us/tax/forms/prop.html>. All Iowa assessors are required to utilize this methodology for assessment of cable television property for 2008 and beyond. Assessor compliance and accurate reporting by cable television providers will be critical elements in the process of making uniform assessments of cable television property in Iowa.

Effective communication will be another key to successful implementation of this approach. Assessors, cable television providers, and the Department of Revenue must work together to ensure all property that should be assessed is assessed, and also ensuring that no property is double-assessed.

I would like to thank those who have participated in the development of this system including assessors, appraisers, cable and telephone industry representatives, and department of revenue staff. It has proven to me already that we can, and will continue to succeed in making this an effective assessment method. Uniformity will be among the positive results of this method.

If you have any questions regarding the assessment of cable television property, please contact Cary Halfpop, Chief Appraiser, at (515) 281-4780 or e-mail at [cary.halfpop@iowa.gov](mailto:cary.halfpop@iowa.gov).

Thanks for your time and your cooperation.

Dale Hyman, Administrator  
Property Tax Division  
Iowa Department of Revenue  
[dale.hyman@iowa.gov](mailto:dale.hyman@iowa.gov)  
515/281-3362